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40 (currently amended): The method according to Claim 39, wherein the lower etch stop layer, the intermediate etch stop layer, and the upper etch stop layer are silicon carbide films each formed according to Claim 30 by plasma CVD comprising the steps of:

(A) introducing a raw material gas containing silicon, carbon, and hydrogen, a hydrogen source gas, and an inert gas at a predetermined mixing formulation of the raw material gas, the hydrogen source gas, and the inert gas, into a reaction chamber;

(B) applying radio-frequency power to a reaction zone inside the reaction chamber at the mixing formulation, thereby forming a curable silicon carbide film on the semiconductor substrate; and

(C) continuously applying radio-frequency power to the reaction zone at a mixing formulation wherein the hydrogen source gas flow is reduced from that in step (B), thereby curing the silicon carbide film to give a dielectric constant and leakage current lower than those of the curable silicon carbide film.